

**Annexure - I**  
**(Reference: Paragraph 1.1)**

(Amounts in lakh of ₹)

Sl No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
1	B1	Karnataka	Non fulfillment of export obligation (EO)	21.22	21.22	18.80	JDGFT, Bangalore
2	B2	Delhi	Short levy of duty due to incorrect grant of notification benefit	18.76	18.76	20.29	Delhi, ICD Tughlakabad
3	B3	Delhi	Short levy of duty due to incorrect calculation of assessable value	9.40	9.40	9.79	Delhi, ICD Tughlakabad, ICD Patparganj
4	B4	Delhi	Short levy of duty due to incorrect grant of notification benefit	8.78	8.78	8.60	ICD Tughlakabad, New Delhi
5	B5	Delhi	Short levy of duty due to mis-classification	9.83	9.83	8.83	Delhi, ICD Tughlakabad
6	B6	Delhi	Short levy of duty due to mis-classification	9.54	9.54	9.89	Delhi, ICD Tughlakabad, New Custom House
7	B7	Delhi	Short levy of duty due to mis-classification	7.56	7.56	8.31	Delhi, ICD Tughlakabad and ICD Patparganj
8	B8	Delhi	Short levy of duty due to undervaluation of assessable value	11.20	11.20	11.70	Delhi, ICD Patparganj
9	B9	AP	Non levy of clean energy cess on import and removal of cooking coal	23.88	23.88	25.29	Visakhapatnam
10	B10	Delhi	Short levy of duty due to incorrect grant of notification benefit	9.76	9.76	8.10	ICD, Tughlakabad
11	B11	TN	Incorrect classification of goods resulted in non levy of CVD	10.72	10.72	11.39	Chennai (Sea)
12	B12	Gujarat	Non levy of anti dumping duty	14.41	14.41	15.48	Gujarat Adani Port (GAPL), Mundra Customs Commissionerate, Kandla

13	B13	TN	Short levy of duty due to mis-classification	22.23	22.23		Chennai (Sea)
14	B14	TN	Incorrect classification resulted in short levy of duty	9.20	9.20	9.85	Chennai (Sea)
15	B15	TN	Non levy of anti dumping duty	8.08	8.08		Chennai (Sea)
16	B16	TN	Short levy of duty due to incorrect grant of exemption	10.87	10.87	10.30	Chennai (Sea)
17	B17	AP	Non fulfillment of EO by STP unit	21.80	21.80	21.80	Hyderabad III
18	B18	AP	Short levy of duty due to mis-classification of rotors and air conditioning equipment	12.39	12.39		ICD (Imports), Sanathnagar, Hyderabad
19	B19	TN	Incorrect exemption of additional duty	12.77	12.77	13.15	Chennai (Sea)
20	B20	TN	Short levy of duty due to mis-classification	12.09	12.09	13.09	Chennai (Sea)
21	B21	TN	Short levy of duty due to mis-classification	20.14	20.14	21.02	Chennai (Sea)
22	B22	TN	Non levy of anti dumping duty	93.00	93.00	113.90	Chennai (Sea)
23	B23	TN	Short levy of duty due to mis-classification and incorrect availing of notification benefit	8.53	8.53	8.42	Chennai (Sea)
24	B24	TN	Non levy of anti dumping duty	14.34	14.34	41.48	Chennai (Sea)
25	B25	Delhi	Under valuation due to incorrect computation of assessable value	9.44	9.44	8.99	NCH, ICD, Tughlakabad & ICD, Patparganj
26	B26	Mumbai	Non levy of anti dumping duty	58.53	58.53	67.77	JNCH, Mumbai
27	B27	Mumbai	Non payment of duty on destroyed plant and machinery	142.00	142.00	142.00	DC/SEZ Mumbai

28	B28	TN	Short levy of duty due to misclassification and incorrect grant of notification benefit	9.67	9.67	9.67	Chennai (Sea)
29	B29	Gujarat	Non levy of special additional duty of customs	8.66	8.66		CE, Commissionerate, Ahmedabad-II
30	B30	Gujarat	Non/short levy of customs duties due to misclassification of goods	20.42	20.42	21.09	ACC, Ahmedabad
31	B31	Delhi	Short levy of duty due to incorrect computation of assessable value	8.57	8.57	7.20	ICD, Tughlakabad & Patparganj
32	B32	Karnataka	Incorrect classification leading to short levy of duty	7.56	7.56	3.23	ACC, Bangalore
33	B33	TN	Short levy of duty due to incorrect grant of notification benefit	229.00	229.00	241.74	Chennai (Sea )
34	B34	Maharashtra	Excess grant of duty drawback	6.14	6.14		CX, Division II, Nagpur
35	B35	TN	Short collection of duty due to misclassification	13.77	13.77	17.72	Chennai (Sea)
36	B36	TN	Short levy of duty due to misclassification	9.33	9.33	10.00	Chennai (Sea)
37	B37	TN	Incorrect debit of anti dumping duty against Focus product scheme and DEPB scrip	16.85	16.85	17.49	ICD/CFS, Tuticorin
38	B38	TN	Short levy of duty due to incorrect availing of notification benefit	8.67	8.67	9.43	Chennai (Sea)
39	B39	TN	Non levy of special additional duty due to incorrect grant of notification benefit	22.15	22.15		Tuticorin (Sea )
40	B40	TN	Excess refund of special additional duty	31.51	31.51		Chennai (Sea)
41	B41	Kerala	Non achievement of positive NFE	11.83	11.83		Central Excise, Commissionerate, Kozhikode

42	B42	Kerala	Non achievement of EO	15.06	15.06	15.06	Central Excise Commissionerate, Ernakulam
43	B43	Mumbai	Non levy of anti dumping duty	7.94	7.94	8.74	JNCH, Mumbai
44	B44	Mumbai	Non levy of anti dumping duty	29.87	29.87		JNCH, Mumbai
45	B45	TN	Excess grant of refund	32.77	32.77		Chennai (Sea)
46	B46	Mumbai	Non levy of anti dumping duty	16.94	16.94		JNCH, Mumbai
47	B47	Mumbai	Non levy of anti dumping duty	8.15	8.15	8.60	JNCH, Mumbai
48	B48	Delhi	Inadmissible payment of duty drawback	8.35	8.35	10.44	ACC, New Delhi
49	B49	Delhi	Non levy of anti dumping duty on colour picture tubes and compact fluorescent lamps	8.66	8.66	9.23	ICD, Tughlakabad, New Delhi
50	B50	Delhi	Excess grant of duty credit scrip under SFIS scheme	57.09	57.09	57.09	JDGFT, New Delhi
51	B51	Delhi	Irregular issuance of licence due to non-eligibility of licensee being 100% EOU	15.44	15.44		JDGFT, New Delhi
52	B52	Punjab	Non recovery of establishment charges	18.77	18.77	20.26	Rajasansi International Airport, Amritsar
53	B53	Kolkata	Short levy due to incorrect classification	42.56	42.56		Customs (Port), Kolkata
54	B54	Delhi	Short/non levy of anti dumping duty	11.60	11.60	11.71	ICD, Tughlakabad
55	B55	Kolkata	Short realisation of cost recovery charges	27.05	27.05		Kolkata (Port)
56	B56	Kolkata	Short levy due to incorrect grant of exemption	24.88	24.88		Kolkata (Port/Airport), Ko
57	B57	Delhi	Short levy of duty due to misclassification	9.99	9.99	7.99	NCH, New Delhi, ICD Tughlakabad and ICD Patparganj, New Delhi

58	B58	Kolkata	Short levy due to incorrect classification	7.77	7.77	7.70	Kolkata (Port),
59	B59	Kolkata	Irregular payment of drawback	14.20	14.20		Kolkata (Airport)
60	B60	Kolkata	Short levy on goods re-imported under EPCG scheme	16.02	16.02		CE, Cus and Service tax, Bhubaneswar
61	B61	Kolkata	Irregular duty concession on DTA sale	89.02	89.02		CE, Kolkata V
62	B62	Mumbai	Non-fulfillment of EO	44.43	44.43	22.33	ZJDGFT Mumbai
63	B63	Mumbai	Incorrect grant of exemption	16.17	16.17		ACC, Mumbai
64	B64	Mumbai	Short levy of duty on DTA sale	42.37	42.37		CE, Pune Division
65	B65	Mumbai	Non levy of anti dumping duty	59.66	59.66		JNCH, Mumbai
66	B66	Kolkata	Excess levy due to incorrect assessment	23.74	23.74		Commissionerate of Customs (Preventive), NER Shillong
67	B67	Kolkata	Non-realisation of duty and interest payable on failure to fulfil EO	9.58	9.58	9.58	JNCH, Mumbai
68	B68	Kolkata	Short levy due to irregular debonding	9.19	9.19		DC, FSEZ
69	B69	Mumbai	Non levy of anti dumping duty	43.88	43.88		JNCH, Mumbai
70	B70	TN	Incorrect extension of exemption benefit	126.76	126.76	13.37	Chennai (Sea/Air)
71	B71	Gujarat & Kolkata	Clearance of goods to Domestic Tariff Areas in excess of authorised limit	117.35	117.35		CE, Vadodara-I & Customs (Port), Kolkata
72	B72	Kerala	Non receipt of re-warehousing certificate	27.60	27.60		CX, Ernakulam
73	B73	MP & Kerala	Non-fulfillment of EO	14.33	14.33	14.33	JDGFT, Bhopal & Ernakulam
74	B74	Kerala	Non-fulfillment of EO	49.09	49.09		Central Excise, Ernakulam
75	B75	TN	Non fulfillment of EO	38.38	38.38	40.43	RLA Madurai
76	B76	AP	Non fulfillment of EO	101.50	101.50		JDGFT Hyderabad
77	B77	AP	Non fulfillment of EO	51.82	51.82		JDGFT Hyderabad

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78	B78	Gujarat	Non levy of special additional duty of customs	13.36	13.36	13.36	GAPL Mundra Under Kandla Commissionerate
79	B79	TN	Short levy of duty due to mis-classification	18.92	18.92		Chennai (Sea)
			<b>Total</b>	<b>2284.86</b>	<b>2284.86</b>	<b>1236.03</b>	